FINANCE AND ADMINISTRATION COMMITTEE AGENDA

Finance and Administration Committee Meeting
Tuesday, May 17, 2016
Council Chamber, Tom Davies Square

COUNCILLOR MIKE JAKUBO, CHAIR

Deb McIntosh, Vice-Chair

4:00 p.m. FINANCE AND ADMINISTRATION COMMITTEE MEETING
COUNCIL CHAMBER

Council and Committee Meetings are accessible. For more information regarding accessibility, please call 3-1-1 or email clerks@greatersudbury.ca.

DECLARATIONS OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

PRESENTATIONS

1. 2016 Property Tax Policy
(ELECTRONIC PRESENTATION) (REPORT TO FOLLOW)

    - Ed Stankiewicz, Acting Chief Financial Officer/City Treasurer

    (This report recommends the adoption of the 2016 Property Tax Policy decision.)

CONSENT AGENDA

(For the purpose of convenience and for expediting meetings, matters of business of repetitive or routine nature are included in the Consent Agenda, and all such matters of business contained in the Consent Agenda are voted on collectively.

A particular matter of business may be singled out from the Consent Agenda for debate or for a separate vote upon the request of any Councillor. In the case of a separate vote, the excluded matter of business is severed from the Consent Agenda, and only the remaining matters of business contained in the Consent Agenda are voted on collectively.

Each and every matter of business contained in the Consent Agenda is recorded separately in the minutes of the meeting.)

CORRESPONDENCE FOR INFORMATION ONLY

C-1. Report dated March 11, 2016 from the Acting Chief Financial Officer/City Treasurer regarding Property Tax Rebate for Registered Charities. **4 - 12**
(FOR INFORMATION ONLY)

(This report deals with the Registered Charity Property Tax Rebate and the program's application form.)

C-2. Report dated May 2, 2016 from the Acting Chief Financial Officer/City Treasurer regarding Property Tax Collection Methodology and Management of the City's Taxes Receivable. **13 - 15**
(FOR INFORMATION ONLY)

(This report provides the Finance and Administration Committee with a summary of the City's unpaid municipal taxes over the last five years as well as a comparison to other municipalities.)

C-3. Report dated May 2, 2016 from the Acting Chief Financial Officer/City Treasurer regarding 2015 Investment Report. **16 - 17**
(FOR INFORMATION ONLY)

(The Provincial Government requires the Chief Financial Officer to present an investment report to Council annually.)

REGULAR AGENDA

MANAGERS' REPORTS

R-1. Report dated April 19, 2016 from the General Manager of Assets, Citizen and Leisure Services regarding Electrical Safety Authority Agreement. **(RESOLUTION PREPARED)** **18 - 20**

(This report outlines the proposed terms and conditions for the Electrical Safety Authority Agreement.)

ADDENDUM

CIVIC PETITIONS

QUESTION PERIOD AND ANNOUNCEMENTS

NOTICES OF MOTION

ADJOURNMENT

Presented To:	Finance and Administration Committee
Presented:	Tuesday, May 17, 2016
Report Date	Friday, Mar 11, 2016
Type:	Correspondence for Information Only

For Information Only

Property Tax Rebate for Registered Charities

Resolution

For Information Only

Signed By

Report Prepared By
Tony Derro
Manager of Taxation
Digitally Signed Mar 11, 16

Recommended by the Department
Ed Stankiewicz
Acting Chief Financial Officer/City Treasurer
Digitally Signed Apr 29, 16

Recommended by the C.A.O.
Kevin Fowke
Acting Chief Administrative Officer
Digitally Signed May 3, 16

Background

Section 361 of the Municipal Act 2001 provides the authority for a 40% property tax rebate to a charity occupying space in a commercial or industrial property. This is a mandatory provincial program that was initiated in 1998 with the Provincial Assessment/Taxation changes that occurred that year. The cost of the rebate is shared with the school boards.

To be eligible, a charity must be registered as defined in the Income Tax Act of Canada.

The 2015 charity applications are currently being received and processed. As such, the cost of the program is not yet known for 2015. However in 2014, 42 charities applied under the rebate program at a cost of $157,587.07 to the municipality and $72,194.99 to the school boards. Finance staff have estimated and set aside an accrual in the amount of $160,000.00 (municipal only) for 2015.

Charities within the City of Greater Sudbury are located in various commercial and industrial properties and range from single occupancy buildings to large regional malls. Property management policies and lease arrangements can be varied and complex.

For 2016, Finance Staff has drafted a comprehensive charity rebate application to acknowledge these issues. Staff anticipate that the new application form will provide a high degree of financial accuracy and fairness to both the charities and the City.

Appended to this report as Schedule A, is the new application form to be utilized.

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200 Brady St., P.O. Box 5555 Stn. A Sudbury ON P3A 4S2

Application for Rebate of Property Taxes
by Registered Charity

Instructions and Checklist

Only applications from eligible applicants for eligible properties can be approved. Please confirm your eligibility against the guidelines below before proceeding.
If you meet the eligibility guidelines, please read and follow the instructions carefully. Applications which are late, incomplete or are missing supporting documents will be rejected.

- The deadline for submitting application is **the last day of February** of the year following the taxation year to which the application applies.

- Application can be submitted by:

  - Mail to: City of Greater Sudbury
    Property Tax Department PO
    Box 5555 Stn A
    Sudbury, ON
    P3A 4S2

  - Fax: 705-671-9327

  - Email: taxdepartment@greatersudbury.ca

  - In Person: Tax Department at 200 Brady St 2nd Floor , Sudbury or at any Citizen Service Centre

- Any person who knowingly makes a false or deceptive statement in this application is guilty of an offence and, upon conviction is liable for a fine.

Eligibility Requirements

The Property Tax Rebate is available only to an eligible applicant occupying an eligible property.

To qualify as an eligible applicant:

(a) the applicant must be a “registered” charity under subsection 248 (1) of the Income Tax Act (Canada), and as such possess a valid Canada Revenue Agency BN Registration Number; and

(b) must be contractually required to pay property taxes for the property it occupies within the City of Greater Sudbury.

To qualify as an eligible property:

(a) the property occupied by the eligible applicant must be assessed within the **COMMERCIAL** or **INDUSTRIAL** tax classes as those terms are used in the Assessment Act. Taxes on properties assessed as Residential are NOT eligible, even if occupied by an eligible applicant; and

(b) there must be no property tax arrears for the year for which the rebate is sought.

200 Brady St., P.O. Box 5555 Stn. A Sudbury ON P3A 4S2

Timely Applications

Applications for a rebate must be submitted annually. Receipt of a rebate in a prior year does not entitle an applicant to a rebate in a following year. Nor may an applicant rely on information or documents previously filed. A new and complete application is required in each year.

The complete application for a Property Tax Rebate must be received by the Tax Department by the last of February in the year following the year to which the application applies. Late applications will not be considered. If you are mailing the application, be sure to provide for adequate time for delivery. Be sure that the application is fully completed and signed and all supporting materials are attached before submitting.

Completing the Application

Please ensure that all sections of pages 1 and 2 of the application form are fully completed, to avoid your application being rejected.

Part A of the Application Form should be completed by the charity applying for the rebate.

Part B of the application form must be completed by the owner of the property occupied by the charity. Before filing the application form, be sure that the property owner remembered to sign the Property Owner Declaration at the bottom of Page 2, declaring the accuracy of the information in the form.

Keep in mind that the applicant is responsible to supply any information requested by the City of Greater Sudbury to substantiate the application. There may be additional information required in some circumstances to process the application. If not provided, the application will be rejected.

Supporting Documents

To be fully complete, an application for a rebate must also include all of the following documents. Incomplete applications will be rejected. Remember, as stated above, these documents must accompany your application even if the documents were submitted as part of an application for a prior year.

- A Copy of Revenue Canada’s Recent Confirmation of Registration Number or Letter of Good Standing.
- A Copy of the Lease that sets out the amount of property taxes required to be paid by the charitable organization.
- A receipted invoice from the property owner of the amount of property taxes paid by the charitable organization.

Adjustments

In the event of a clerical error in calculating the rebate, or in the event of a reduction in property taxes pursuant to provincial legislation, the rebate amount will be recalculated and any overpayment will be recovered by the City of Greater Sudbury.

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Application for Rebate of Property Taxes by Registered Charity

for the Year ______

PART A – TO BE COMPLETED BY THE APPLICANT CHARITY

The Undersigned Registered Charity applies for a Property Tax Rebate pursuant to By-law 2003-95F. The undersigned represents that it paid property taxes for the property it occupied during the year of application and that the property it occupied is assessed as commercial or industrial property.

NOTE – Submit with Application: Proof of status as Registered Charity / Lease / Proof of Amount Paid as Property Taxes

Name of Applicant Registered Charity ______________________________

Revenue Canada Charitable Registration Number [ ]

Address of Property occupied by the Charity for which Rebate is applied ______________________________

Name of Contact Person at Charity ______________________________

Mailing Address for Contact Person (if different from Property Address) ______________________________

Contact person:
Telephone: ____________ Fax: ____________ Email: ____________

I, the undersigned am a signing officer for the Registered Charity noted above. I certify that the above information is true, correct and complete and understand the City will be relying on such information in processing the application.

I authorize the release by third parties of all information that may be required to verify the accuracy of any information submitted with this application.

I also acknowledge that I must inform the municipality of any changes in the above which affects my eligibility for a rebate.

Signature of Charity's Signing Officer ______________________________

Name and Title of Signing Officer ______________________________

Date ______________________________

Personal information is collected on this form pursuant to Greater Sudbury By-law # 2003-95F and will be used to determine eligibility for a property tax rebate for a registered charity. If you have any questions, contact the Manager of Taxation, City of Greater Sudbury, 200 Brady Street, PO Box 5555, Station A, Sudbury, Ontario, P3A 4S2.

200 Brady St., P.O. Box 5555 Stn. A Sudbury ON P3A 4S2

Application for Rebate of Property Taxes by Registered Charity

for the Year ______

PART B – (to be completed by Landlord / Property Owner)
PROPERTY OWNER CERTIFICATION

Name of Registered Owner(s)____

The Undersigned understands that the Registered Charity identified in Part A of this Application has applied to the City of Greater Sudbury for a rebate of property taxes paid by the Charity as a tenant or occupier of the Property identified in Part A. Confirmation by the Property Owner of the particulars of property taxes paid by the Charity for the Property is required as part of the application.

Roll Number for Property for which Rebate is sought 5307 [ ] - [ ] - [ ] - [0000]

TAXES PAYABLE BY CHARITY		
Total annual property taxes payable on the property occupied by the charity		
Total annual property taxes charged to the charity (Property tax portion ONLY. Do not include HST, common charges, etc)		
Period of occupancy by the charity	From: YY/MM/DD	To: YY/MM/DD
Total rentable space of property occupied by the charity (sq.ft.)	sq. ft	
Charity's rentable space (sq.ft.)	sq. ft	
Registered charity's proportional share of rentable space of property	0.00%	

CERTIFICATION TO BE COMPLETED BY PROPERTY OWNER

The undersigned is/are ( ) registered owner(s) / ( ) signing officer for the registered owner of the property noted above, for which an application is submitted by the tenant named above for a tax rebate.

The undersigned certifies that the above information is true, correct and complete and understands the City will be relying on such information to process the application for a rebate.

The undersigned also acknowledges that the City of Greater Sudbury, Tax Department should be advised of any errors in or changes required to the information provided in the section headed "Taxes Payable by Charity" as this affects eligibility for a rebate.

____
Signature

____
Title of Signing Officer (if applicable)

Date of Application: ________________________

Personal information is collected on this form pursuant to Greater Sudbury By-law # 2003-95F and will be used to determine eligibility for a property tax rebate for a registered charity. If you have any questions, contact the Manager of Taxation, City of Greater Sudbury, 200 Brady Street, PO Box 5555, Station A, Sudbury, Ontario, P3A 4S2.

200, rue Brady, C. P. 5555, succ. A, Sudbury (Ontario) P3A 4S2

Directives et liste de vérification

Nous n'approuverons que les demandes présentées par des demandeurs admissibles pour des propriétés admissibles. Avant de procéder, veuillez confirmer votre admissibilité en passant en revue les lignes directrices ci-dessous.

Si vous respectez les lignes directrices d'admissibilité, veuillez lire attentivement les directives et les suivre à la lettre. Nous rejetterons toute demande soumise en retard, incomplète ou qui n'est pas accompagnée des documents à l'appui nécessaires.

- L'échéance pour soumettre une demande est **le dernier jour de février** de l'année suivant l'année d'imposition visée par la demande.

- Veuillez soumettre la demande :

  - par la poste à l'adresse suivante :
    Ville du Grand Sudbury
    Service de l'impôt
    C. P. 5555, succ. A
    Sudbury (Ontario)
    P3A 4S2

  - par télécopieur au : 705 671-9327

  - par courriel à : taxdepartment@greatersudbury.ca

  - en personne au Service de l'impôt, 200, rue Brady, 2e étage, Sudbury, ou à n'importe quel Centre de services aux citoyens.

- Toute personne qui fait sciemment une déclaration fausse ou trompeuse dans la présente demande commet une infraction et, sur déclaration de culpabilité, est passible d'une amende.

<u>Critères d'admissibilité</u>

La remise d'impôt foncier est disponible uniquement à un demandeur admissible occupant une propriété admissible.

Pour que le demandeur soit admissible :

(a) le demandeur doit être un organisme de bienfaisance « enregistré » aux termes du paragraphe 248 (1) de la *Loi de l'impôt sur le revenu* (Canada) et, à ce titre, doit posséder un numéro d'enregistrement (numéro d'entreprise) valide émis par l'Agence du revenu du Canada;

(b) le demandeur doit être tenu contractuellement de payer les impôts fonciers pour la propriété qu'il occupe dans les limites du Grand Sudbury.

Pour que la propriété soit admissible :

(a) la propriété occupée par le demandeur admissible doit être évaluée dans la catégorie des biens **COMMERCIAUX** ou celle des biens **INDUSTRIELS**, puisqu'il s'agit d'une condition établie par la *Loi sur l'évaluation foncière* (les propriétés évaluées dans la catégorie des biens résidentiels <u>NE</u> sont <u>PAS</u> admissibles à une remise, même si elles sont occupées par un demandeur admissible);

(b) il ne doit y avoir aucun arriéré d'impôts fonciers pour l'année visée par la demande de remise.

200, rue Brady, C. P. 5555, succ. A, Sudbury (Ontario) P3A 4S2

Présentation des demandes en temps opportun

Les demandes de remise doivent être soumises annuellement. L’obtention d’une remise pour une année antérieure ne donne pas droit au demandeur à une remise pour une année ultérieure. Le demandeur ne peut pas non plus fonder sa demande sur des renseignements et des documents déposés précédemment. Une nouvelle demande complète doit être soumise chaque année.

Le Service de l’impôt doit recevoir votre demande complète de remise d’impôt foncier avant le dernier jour de février de l’année suivant l’année d’imposition visée par la demande. Nous rejetterons automatiquement les demandes soumises après cette échéance. Si vous nous faites parvenir votre demande par la poste, assurez-vous de prévoir suffisamment de temps pour sa livraison. Avant de soumettre votre demande, assurez-vous qu’elle est dûment remplie et signée et que tous les documents à l’appui nécessaires y sont joints.

Remplir la demande

Assurez-vous de bien remplir toutes les sections des pages 1 et 2 du formulaire de demande afin d’éviter le rejet de votre demande.

La **partie A** du formulaire de demande doit être remplie par l’organisme de bienfaisance qui présente la demande de remise.

La **partie B** du formulaire de demande doit être remplie par le propriétaire de la propriété qu’occupe l’organisme de bienfaisance. Avant de soumettre la demande, assurez-vous que le propriétaire a bien signé l’attestation du propriétaire au bas de la page 2, attestant de l’exactitude des renseignements fournis dans la demande.

N’oubliez pas que le demandeur est tenu de fournir toute information exigée par la Ville du Grand Sudbury en vue d’étayer la demande. Il se peut que, dans certaines situations, la Ville exige des renseignements additionnels pour traiter la demande. Si ces renseignements ne sont pas fournis, la demande sera rejetée.

Documents à l’appui

Pour qu’une demande de remise soit jugée bien complète, elle doit comprendre tous les documents ci-dessous. Les demandes incomplètes seront rejetées. Rappel : Comme nous l’avons mentionné ci-dessus, ces documents doivent accompagner votre nouvelle demande même s’ils ont été soumis dans le cadre d’une demande visant une année antérieure.

- une copie de la confirmation récente de votre numéro d’enregistrement ou une lettre de conformité de la part de l’Agence du revenu du Canada
- une copie du bail qui établit le montant d’impôts fonciers que l’organisme de bienfaisance est tenu de payer
- une facture acquittée du propriétaire attestant du montant d’impôts fonciers qu’a payé l’organisme de bienfaisance

Redressements

Dans l’éventualité d’une erreur administrative dans le calcul de la remise ou d’une réduction des impôts fonciers sous le régime d’une loi provinciale, le montant de la remise sera recalculé et tout trop-perçu sera recouvré par la Ville du Grand Sudbury.

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Demande de remise d'impôt foncier présentée par un organisme de bienfaisance enregistré

pour l'année _______

PARTIE A – À REMPLIR PAR L'ORGANISME DE BIENFAISANCE FAISANT LA DEMANDE

L'organisme de bienfaisance enregistré ci-dessous présente une demande de remise d'impôt foncier en vertu du *Règlement municipal 2003-95F*. Le soussigné atteste qu'il a payé des impôts fonciers pour la propriété qu'il a occupée durant l'année visée par la demande et que la propriété qu'il a occupée a été évaluée comme une propriété commerciale ou industrielle.

À NOTER – Vous devez soumettre avec la demande : une preuve démontrant qu'il s'agit d'un organisme de bienfaisance enregistré; une copie du bail; une preuve du montant versé au titre de l'impôt foncier.

Nom de l'organisme de bienfaisance enregistré faisant la demande ______________________________

Numéro d'enregistrement de l'organisme de bienfaisance émis par l'Agence du revenu du Canada [ ]

Adresse de la propriété occupée par l'organisme de bienfaisance et visée par la demande ______________________________

Nom de la personne-ressource de l'organisme de bienfaisance ______________________________

Adresse postale de la personne-ressource (si elle diffère de l'adresse de la propriété) ______________________________

Personne-ressource Téléphone : ____________________ Télécopieur : ____________________ Courriel : ____________________

Je, le (la) soussigné(e), suis un signataire autorisé de l'organisme de bienfaisance enregistré susmentionné. J'atteste que les renseignements fournis ci-dessus sont vrais, exacts et complets et je comprends que la Ville du Grand Sudbury se fondera sur ces renseignements pour traiter la demande.

J'autorise la divulgation par tout tiers de tous les renseignements nécessaires pour vérifier l'exactitude des renseignements accompagnant la présente demande.

Je reconnais aussi que je dois informer la municipalité de tout changement apporté aux renseignements ci-dessus pouvant influer sur l'admissibilité de l'organisme de bienfaisance à une remise d'impôt.

Signature du signataire autorisé de l'organisme de bienfaisance ______________________________

Nom et titre du signataire autorisé ______________________________

Date ______________________________

Les renseignements personnels recueillis dans le présent formulaire le sont en vertu du *Règlement municipal 2003-95F du Grand Sudbury* en vue de déterminer l'admissibilité d'un organisme de bienfaisance enregistré à une remise d'impôt foncier. Si vous avez des questions, veuillez communiquer avec le gestionnaire du Service de l'impôt de la Ville du Grand Sudbury à l'adresse suivante : 200, rue Brady, C. P. 5555, succ. A, Sudbury (Ontario) P3A 4S2.

Greater | Grand Sudbury

200, rue Brady, C. P. 5555, succ. A, Sudbury (Ontario)   P3A 4S2

Demande de remise d'impôt foncier présentée par un organisme de bienfaisance enregistré

pour l'année _______

PARTIE B – (à remplir par le(s) propriétaire(s) / locateur(s))
ATTESTATION DU (DES) PROPRIÉTAIRE(S)

Nom(s) du (des) propriétaire(s) inscrit(s) : ____

Le(s) soussigné(s) comprend (comprennent) que l'organisme de bienfaisance enregistré identifié dans la partie A de la présente demande a soumis à la Ville du Grand Sudbury une demande de remise des impôts fonciers que l'organisme de bienfaisance a payés à titre de locataire ou d'occupant de la propriété identifiée dans la partie A. Dans le cadre de la demande de remise, le(s) propriétaire(s) est (sont) tenu(s) de confirmer tous les détails concernant les impôts fonciers que l'organisme de bienfaisance a payés pour la propriété visée.

Numéro de rôle de la propriété visée par la demande de remise 5307 [ ] - [ ] - [ ] - [0000]

IMPÔTS À PAYER PAR L'ORGANISME DE BIENFAISANCE		
Montant total annuel d'impôts fonciers à payer pour la propriété occupée par l'organisme de bienfaisance		
Montant total annuel d'impôts fonciers imposés à l'organisme de bienfaisance (UNIQUEMENT les impôts fonciers. Ne pas inclure la TVH, ni les charges communes, etc.)		
Période d'occupation par l'organisme de bienfaisance	du : AA/MM/JJ	au : AA/MM/JJ
Superficie totale de l'aire de location disponible sur la propriété occupée par l'organisme de bienfaisance (en pieds carrés)	sq. ft	
Aire de location occupée par l'organisme de bienfaisance (en pieds carrés)	sq. ft	
Part proportionnelle de l'aire de location occupée par l'organisme de bienfaisance sur la propriété	0.00%	

ATTESTATION À REMPLIR PAR LE(S) PROPRIÉTAIRE(S)

Le(s) soussigné(s) est (sont) (   ) le(s) propriétaire(s) inscrit(s) / (   ) un signataire autorisé du (des) propriétaire(s) inscrit(s) de la propriété susmentionnée, pour laquelle une demande de remise d'impôt a été présentée par le locataire mentionné ci-dessus.

Le(s) soussigné(s) atteste(nt) que les renseignements fournis ci-dessus sont vrais, exacts et complets et il(s) comprend (comprennent) que la Ville du Grand Sudbury se fondera sur ces renseignements pour traiter la demande de remise d'impôt.

Le(s) soussigné(s) reconnaît (reconnaissent) aussi qu'il(s) doit (doivent) informer le Service de l'impôt de la Ville du Grand Sudbury de toute erreur et de tout changement dans les renseignements fournis dans la section intitulée « Impôts à payer par l'organisme de bienfaisance », ceux-ci pouvant influer sur l'admissibilité à une remise d'impôt.

____
Signature

____
Titre du signataire autorisé (s'il y a lieu)   Date de la demande : ______________________________

Les renseignements personnels recueillis dans le présent formulaire le sont en vertu du *Règlement municipal 2003-95F du Grand Sudbury* en vue de déterminer l'admissibilité d'un organisme de bienfaisance enregistré à une remise d'impôt foncier. Si vous avez des questions, veuillez communiquer avec le gestionnaire du Service de l'impôt de la Ville du Grand Sudbury à l'adresse suivante : 200, rue Brady, C. P. 5555, succ. A, Sudbury (Ontario) P3A 4S2.

Presented To:	Finance and Administration Committee
Presented:	Tuesday, May 17, 2016
Report Date	Monday, May 02, 2016
Type:	Correspondence for Information Only

For Information Only

Property Tax Collection Methodology and Management of the City's Taxes Receivable

Resolution

For Information Only

Signed By

Report Prepared By
Tony Derro
Manager of Taxation
Digitally Signed May 2, 16

Recommended by the Department
Ed Stankiewicz
Acting Chief Financial Officer/City Treasurer
Digitally Signed May 2, 16

Recommended by the C.A.O.
Kevin Fowke
Acting Chief Administrative Officer
Digitally Signed May 3, 16

Background

The Finance Division of the City of Greater Sudbury is responsible for the billing and collection of the City's property taxes that include the municipal levy as well as the education levy. The City is also responsible for the collection of Business Improvement Area charges and payments in lieu of taxes from senior levels of government.

The City's portfolio is made up of 63,000 accounts within a number of tax classes including residential, multi-residential, commercial, industrial, large industrial, managed forest, pipeline and farm.

In 2015, the municipal property tax levy was $231,190,127 million and a further $54,351,303 million was billed on behalf of the four school boards for a total of $285,541,430 million.

An interim billing is done in February of each year with due dates of March and April and a final billing is done in May with due dates of June and July. As well, three supplementary billings are completed each year as growth and development comes on stream.

<u>METHODS OF PAYMENT</u>
The City of Greater Sudbury offers a number of ways for taxpayers to meet their property tax obligations.

- As well as the Tax Department in Tom Davies Square, the City of Greater Sudbury operates seven citizen service centres wherein taxpayers throughout the community can walk in to pay their taxes
- Tax payments can be made by mail via post-dated cheque
- CGS citizens may pay at their local bank or financial institution
- A number of tax accounts are paid on behalf of taxpayers by their own mortgage company
- Taxes may be paid via the internet and deposits are made electronically to the City's bank account

- Tele-bank - Citizens may register with their bank and pay taxes by telephone in a similar manner to internet banking
- The City's pre-authorized tax payment plan has one of the highest participation rates in the province with 40% of eligible taxpayers representing approximately 24,250 accounts enrolled in the plan. The pre-authorized tax payment plan is an excellent budgeting tool and its popularity has been steadily growing.

<u>COLLECTION TOOLS</u>
The Municipal Act authorizes municipalities to utilize a number of property tax collection tools to encourage prompt payment such as:

- The imposition of penalty/interest charges
- The regular mailing of arrears notices
- Rent attornment
- Baliff seizure
- Litigation
- Tax registration
- Public tax sale
- Set off

<u>MITIGATION PROGRAMS</u>
A number of mitigation programs exist under municipal and provincial legislation that affect the property taxes receivable:

City of Greater Sudbury Bylaw # 2012-51

- Elderly Property Tax Assistance Credit

Municipal Act

- Property Tax Deferral Program for Low Income Seniors and Low Income Disabled
- Tax Adjustments Involving Tax Cancellations, Reductions and Refunds
- Registered Charity Property Tax Rebate Program
- Commercial/Industrial Vacancy Rebate Program

Assessment Act

- Senior and Disabled Property Tax Relief Program
- Request for Reconsideration Process
- Assessment Review Board Appeals

<u>BROWNFIELDS/FAILED TAX SALE POLICY</u>
With the collaboration of a number of internal departments, the City of Greater Sudbury administers a comprehensive Brownfields/Failed Tax Sale Policy in a continued effort to recover property taxes receivable.

TAX ARREARS RATIO

A tax arrears ratio is an indicator of a municipality's success rate at collecting property tax arrears and is described as a percentage. The lower the percentage the greater the collection rate.

The following illustrates the City of Greater Sudbury's tax arrears ratio between 2011 and 2015 inclusive in comparison to other Ontario municipalities of approximately 100,000 population or greater.

Municipality	**2011**	**2012**	**2013**	**2014**	**2015**
Greater Sudbury	2.5	2.7	2.8	2.3	2.5
London	2.3	1.9	1.6	2.1	
Guelph	3.4	2.2	1.6	1.9	
Ottawa	3.7	3.1	3.5	4.3	
Thunder Bay	4.0	3.5	6.3	5.4	
Toronto	4.3	3.9	4.1	4.3	
Kingston	4.7	4.0	3.6	2.9	
Barrie	7.0	6.4	6.0	6.3	
Chatham-Kent	7.1	7.1	6.5	6.8	
Hamilton	8.5	8.5	8.5	8.6	
Windsor	10.8	10.0	9.8	9.7	
Mississauga	3.7	3.3	2.6	2.7	
Brampton	7.2	6.1	6.0	6.2	
Kawartha Lakes	6.3	5.9	5.7	4.0	
Kitchener	6.6	6.3	5.7	6.2	
Brantford	5.6	5.7	5.5	3.0	
Burlington	3.9	3.6	3.1	3.3	
Niagara Falls	9.9	8.5	8.7	9.1	
Average	5.64	5.15	5.09	4.95	

On December 31, 2015 approximately $7,355,240 remained uncollected from the City's tax billing of $285,541,430 million. As illustrated in the above noted chart, the 2015 tax arrears ratio for the City of Greater Sudbury is 2.5%. The 2015 data from the other subject municipalities will not be known until the publication of their 2015 Financial Information Return.

CONCLUSION

Staff in the Finance Division will continue it's best efforts to recover the City's taxes receivable.

Presented To:	Finance and Administration Committee
Presented:	Tuesday, May 17, 2016
Report Date	Monday, May 02, 2016
Type:	Correspondence for Information Only

For Information Only

2015 Investment Report

Resolution

For Information Only

Background

In accordance with the City's Investment Policy (Bylaw 2010-246F), there is a requirement that the Treasurer present an investment report to Council annually.

This report summarizes the investment activities for the year and certifies that all investments made in the year 2015 were in compliance with both the policy and the Ontario Regulation 655/05.

Signed By

Report Prepared By
Ed Stankiewicz
Acting Chief Financial Officer/City Treasurer
Digitally Signed May 2, 16

Recommended by the Department
Ed Stankiewicz
Acting Chief Financial Officer/City Treasurer
Digitally Signed May 2, 16

Recommended by the C.A.O.
Kevin Fowke
Acting Chief Administrative Officer
Digitally Signed May 3, 16

The City of Greater Sudbury's investment portfolio, at cost, was as follows:

	December 31, 2015	December 31, 2014
Long Term Investment	$118,196,225	$ 96,465,333
Short Term Investment	$172,210,935	$166,125,777
Total Investment Portfolio	$290,407,160	$262,591,110

The breakdown of these investments is as follows:

	December 31, 2015	December 31, 2014
Provincial Bonds	$117,937,597	$ 92,597,317
Municipal Bonds	$ 4,491,385	$ 4,007,105
Term Deposits, GIC's, etc	$167,978,178	$165,986,688
Total	$290,407,160	$262,591,110

During the year, one hundred and forty (140) (2014 - one hundred and forty six (146) separate investment transactions were completed. Interest earned on investments, excluding capital gains, plus interest earned on average daily bank balances, yielded an average rate of return of 1.97% (2014 - 2.33%).

Interest earnings of $4,008,949 (2014 - $4,643,750) were credited to reserve and trust funds. The balance of investment income was earned by capital and current funds. In accordance with the investment policy, the investment income earned by the capital fund was attributed to the current fund. Including interest earned from the bank, other sources, and capital gains, the current fund was credited with $5,325,917 (Budget $3,150,000) interest revenue. In 2014, $3,863,574 of interest revenue was credited to the current fund.

Presented To:	Finance and Administration Committee
Presented:	Tuesday, May 17, 2016
Report Date	Tuesday, Apr 19, 2016
Type:	Managers' Reports

Request for Decision

Electrical Safety Authority Agreement

Resolution

THAT the City of Greater Sudbury enters into a Continuous Safety Services Agreement with the Electrical Safety Authority for a one-year term at a cost of $176,427.96 plus HST starting on January 1, 2016 and ending on December 31, 2016;

AND THAT the General Manager of Assets, Citizen and Leisure Services be authorized to execute the agreement.

Finance Implications

The cost for this service has been budgeted within each division as part of their annual operating budget. Additional inspections required for special events such as concerts at the Sudbury Arena are invoiced separately.

Signed By

Report Prepared By
Danielle Braney
Director of Asset Services
Digitally Signed Apr 19, 16

Recommended by the Department
Ron Henderson
General Manager of Assets, Citizen and Leisure Services
Digitally Signed Apr 19, 16

Recommended by the C.A.O.
Kevin Fowke
Acting Chief Administrative Officer
Digitally Signed May 3, 16

Purpose of the Report

The Electrical Safety Authority (ESA) has been providing services to the City for well over 20 years under a Continuous Safety Services (CSS) agreement that has been renewed from time-to-time. The agreement is again up for renewal.

The Electrical Safety Authority

The ESA is an administrative authority mandated by the Government of Ontario to enhance public electrical safety in the province. The ESA is both a safety regulator and advocate. Its powers and duties derive from The Electricity Act and The Safety and Consumer Statutes Administration Act including responsibility for four regulations:

- The Ontario Electrical Safety Code (Regulation 164/99) which defines how electrical

work will be done;
- Licensing of Electrical Contractors and Master Electricians (Regulation 570/05) which sets requirements for those doing electrical work;
- Electrical Distribution Safety (Regulation 22/04) which defines safety accountabilities for Ontario's Licensed Distribution Companies (LDCs); and
- Electrical Product Safety (Regulation 438/07) which addresses approval of electrical products before their sale, and response to unsafe industrial and commercial products in the marketplace.

ESA's primary activities are: identifying and targeting leading causes of electrical safety risk; ensuring compliance with regulations; promoting awareness, education and training; and collaborating with stakeholders to improve the state of electrical safety in Ontario.

ESA is a private, not-for-profit corporation headquartered in Mississauga, Ontario with staff deployed across the province.

The Electrical Safety Authority's Continuous Safety Services (CSS) Program offers the City a full range of customized services designed to help maximize electrical safety in its facilities, in complying with the requirements of the Ontario Electrical Safety Code.

Regulation 164/99 of the Ontario's Electrical Safety Code requires:

- the inspection of all electrical installations (including maintenance)
- that all electrical work be documented
- that electrical products bear the mark of a recognized Certification Agency or Field Evaluation Agency
- "shock and flash" protection for workers.

ESA Services to the City

An ESA electrical inspector periodically inspects the City facilities' electrical systems. The inspector also conducts a visual review of the work recorded by the City or its contractors and, if required, provides a report on non-compliance(s) and non-conformance(s) with the Code as identified by the Inspector at the time of inspection.

The CSS provides information and guidance on electrical safety and Code issues from a dedicated electrical inspector backed by a team of technical experts and annual subscriptions to the Ontario Electrical Safety Code Bulletins.

The City also receives access to a number of general and technical electrical training workshops. Training is specialized and customer specific in response to unique regulatory requirements.

The Agreement

The City must enter into a new service agreement with the ESA based on a revised list of facilities, frequency of inspections per facility and training for employees. The new contract is for a term of one year starting January 1, 2016 at an annual fee of $176, 428 including training. This is a slight reduction in cost from the last contract at $184,578 due to amended requirements for inspections.

Financial Implications

The cost of this service has been budgeted within each division as part of their annual operating budget. Additional inspections required for special events such as concerts at the Sudbury Arena are invoiced separately.

Recommendation

It is recommended that the City enter into a Continuous Safety Services Agreement with the Electrical Safety Authority for a one-year term at a cost of $176,427.96 plus HST starting on January 1, 2016 and ending on December 31, 2016.

City of Greater Sudbury Charter

WHEREAS Municipalities are governed by the Ontario Municipal Act, 2001;

AND WHEREAS the City of Greater Sudbury has established Vision, Mission and Values that give direction to staff and City Councillors;

AND WHEREAS City Council and its associated boards are guided by a Code of Ethics, as outlined in Appendix B of the City of Greater Sudbury's Procedure Bylaw, most recently updated in 2011;

AND WHEREAS the City of Greater Sudbury official motto is "Come, Let Us Build Together," and was chosen to celebrate our city's diversity and inspire collective effort and inclusion;

THEREFORE BE IT RESOLVED THAT Council for the City of Greater Sudbury approves, adopts and signs the following City of Greater Sudbury Charter to complement these guiding principles:

As Members of Council, we hereby acknowledge the privilege to be elected to the City of Greater Sudbury Council for the 2014-2018 term of office. During this time, we pledge to always represent the citizens and to work together always in the interest of the City of Greater Sudbury.

Accordingly, we commit to:

- Perform our roles, as defined in the Ontario Municipal Act (2001), the City's bylaws and City policies;
- Act with transparency, openness, accountability and dedication to our citizens, consistent with the City's Vision, Mission and Values and the City official motto;
- Follow the Code of Ethical Conduct for Members of Council, and all City policies that apply to Members of Council;
- Act today in the interest of tomorrow, by being responsible stewards of the City, including its finances, assets, services, public places, and the natural environment;
- Manage the resources in our trust efficiently, prudently, responsibly and to the best of our ability;
- Build a climate of trust, openness and transparency that sets a standard for all the City's goals and objectives;
- Always act with respect for all Council and for all persons who come before us;
- Ensure citizen engagement is encouraged and promoted;
- Advocate for economic development, encouraging innovation, productivity and job creation;
- Inspire cultural growth by promoting sports, film, the arts, music, theatre and architectural excellence;
- Respect our historical and natural heritage by protecting and preserving important buildings, landmarks, landscapes, lakes and water bodies;
- Promote unity through diversity as a characteristic of Greater Sudbury citizenship;
- Become civic and regional leaders by encouraging the sharing of ideas, knowledge and experience;
- Work towards achieving the best possible quality of life and standard of living for all Greater Sudbury residents;

Charte
de la Ville du Grand Sudbury

ATTENDU QUE les municipalités sont régies par la Loi de 2001 sur les municipalités (Ontario);

ATTENDU QUE la Ville du Grand Sudbury a élaboré une vision, une mission et des valeurs qui guident le personnel et les conseillers municipaux;

ATTENDU QUE le Conseil municipal et ses conseils sont guidés par un code d'éthique, comme l'indique l'annexe B du Règlement de procédure de la Ville du Grand Sudbury dont la dernière version date de 2011;

ATTENDU QUE la devise officielle de la Ville du Grand Sudbury, « Ensemble, bâtissons notre avenir », a été choisie afin de célébrer la diversité de notre municipalité ainsi que d'inspirer un effort collectif et l'inclusion;

QU'IL SOIT RÉSOLU QUE le Conseil de la Ville du Grand Sudbury approuve et adopte la charte suivante de la Ville du Grand Sudbury, qui sert de complément à ces principes directeurs, et qu'il y appose sa signature:

À titre de membres du Conseil, nous reconnaissons par la présente le privilège d'être élus au Conseil du Grand Sudbury pour le mandat de 2014-2018. Durant cette période, nous promettons de toujours représenter les citoyens et de travailler ensemble, sans cesse dans l'intérêt de la Ville du Grand Sudbury.

Par conséquent, nous nous engageons à :

- assumer nos rôles tels qu'ils sont définis dans la Loi de 2001 sur les municipalités, les règlements et les politiques de la Ville;
- faire preuve de transparence, d'ouverture, de responsabilité et de dévouement envers les citoyens, conformément à la vision, à la mission et aux valeurs ainsi qu'à la devise officielle de la municipalité;
- suivre le Code d'éthique des membres du Conseil et toutes les politiques de la municipalité qui s'appliquent à eux;
- agir aujourd'hui pour demain en étant des intendants responsables de la municipalité, y compris de ses finances, biens, services, endroits publics et du milieu naturel;
- gérer les ressources qui nous sont confiées de façon efficiente, prudente, responsable et de notre mieux;
- créer un climat de confiance, d'ouverture et de transparence qui établit une norme pour tous les objectifs de la municipalité;
- agir sans cesse en respectant tous les membres du Conseil et les gens se présentant devant eux;
- veiller à ce qu'on encourage et favorise l'engagement des citoyens;
- plaider pour le développement économique, à encourager l'innovation, la productivité et la création d'emplois;
- être une source d'inspiration pour la croissance culturelle en faisant la promotion de l'excellence dans les domaines du sport, du cinéma, des arts, de la musique, du théâtre et de l'architecture;
- respecter notre patrimoine historique et naturel en protégeant et en préservant les édifices, les lieux d'intérêt, les paysages, les lacs et les plans d'eau d'importance;
- favoriser l'unité par la diversité en tant que caractéristique de la citoyenneté au Grand Sudbury;
- devenir des chefs de file municipaux et régionaux en favorisant les échanges d'idées, de connaissances et concernant l'expérience;
- viser l'atteinte de la meilleure qualité et du meilleur niveau de vie possible pour tous les résidents du Grand Sudbury.